Simplification of tax administration

4311. SHRI RAMA MUNI REDDY SIRIGIREDDY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government propose to simplify tax administration;

(b) if so, the details thereof; and

(c) to what extent it is likely to improve the system?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) and (b) Simplification of tax laws and tax administration is an ongoing process. Several measures have been taken in this regard which include rationalization of tariff structure and rates, simplification of procedures, computerization of operations and strengthening/ restructuring of the administrative set-up of the field offices.

(c) These measures are expected to result in enhanced revenue collection, improve voluntary compliance, reduce litigation and ensure a tax-payer-friendly environment.

Excise duty on cycle accessories

4312. SHRI BALWANT SINGH RAMOOWALIA: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware that the levy of Central excise on parts, accessories of cycle and cycle rickshaw, is causing great hardship to the poor weaker section of the society;

(b) whether it is also a fact that tiny and small industries in Punjab and elsewhere are also suffering from the levy of this duty; and

(c) whether Government proposes to exempt this industry from the levy of Central excise duty as was the case in 1980?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN): (a) and (b) The Government have received a number of representations from the cycle industry from Punjab and other parts of the country seeking exemption on the parts and accessories of cycles and cycle rickshaws from the